## **Abstract**

An outsourcing management system includes a plurality of client computers (3), a database server (4) linking to a database (5) for storing and managing basic information, an outsourcing management server (1), and a network (2) linking the above devices. The outsourcing management server includes a data obtaining module (100) for accessing data from external information systems, a data maintenance module (102) for maintaining basic information, an outsourcing transaction variation processing module (104) for processing variations occurring during outsourcing transactions, and an outsourcing transaction management module (106) for managing procedures in an outsourcing transaction. Said procedures include carrying forward outsourcing accounts to costs and expenses, and carrying forward accounting entries to general ledgers. A computer-enabled outsourcing management method is also disclosed. An outsourcing management method for processing outsourcing transaction variations is also disclosed.